IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 4355 of 1986

For Approval and Signature:

HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the concerned Magistrate/Magistrates,Judge/Judges,Tribunal/Tribunals? : NO

M/S. ROOPKALA

Versus

THE STATE OF GUJARAT NOTICVE TO BE SERVED TO THE

Appearance:

1. Special Civil Application No. 4355 of 1986

MR SI NANAVATI for Petitioner No. 1-2

MR SIRAJ GORI AGP for Respondent No. 1-3

MS DN RAVAL for Respondent No. 4

CORAM : HON'BLE MR.JUSTICE M.S.SHAH
and
HON'BLE MR.JUSTICE D.A.MEHTA

Date of decision: 24/06/2004

ORAL JUDGEMENT

(Per : HON'BLE MR.JUSTICE M.S.SHAH)

The petitioners are engaged in the business of trading in all kinds of handloom cotton sarees and handloom artsilk sarees manufactured by others. It is the petitioners' case that no tax was payable on sales or purchases of these goods as they were exempted from payment of such tax. However, by the Gujarat Sales Tax (Second Amendment) Act, 1981, sales-tax became payable on sales of such fabrics also. The petitioners, have, therefore, filed this petition challenging the relevant provisions of the said Amending Act on the ground that it is ultravires the State Legislature.

Identical question arose for consideration of this Court in Special Civil Application No.4351 of 1986 and others decided on 11.7.1991 and in Special Civil Application No.2886 of 1986 decided on 11.2.1992. This Court has upheld the validity of the said provision. Therefore, in view of the said decision, this petition will have to be dismissed.

Rule is discharged with no order as to costs.

(M.S. SHAH, J.)

(D.A. MEHTA, J.)
zgs/-